

62-8951
CB

6 December 1962

MEMORANDUM FOR: Legislative Counsel

SUBJECT : Exemption of Military Personnel from
Non-Resident Virginia Income Tax Regulations

1. The Judge Advocate General of the Army has informed me that military personnel on active duty are exempt, under the provisions of the Soldiers and Sailors Civil Relief Act, from payment of non-resident Virginia State Income Tax, as discussed by you at the latest staff meeting. This exemption does not apply to dependents. The Services encourage military personnel to submit the necessary information even though they are exempt from the tax.
2. The Judge Advocate General of the Army would be happy to give a briefing for key personnel who need guidance on this subject. If you will let me know when such a briefing will be convenient for you and appropriate Agency personnel, I will lay it on.

IS/

Marshall S. Carter
Lieutenant General, USA
Deputy Director

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